Amendments to the Specification:

Please amend the paragraph beginning page 5, line 19 with the following rewritten paragraph:

In the heat-resistant Ni-alloy composite according to the present invention, the surface coat having the multi-layer structure is formed on the surface of the substrate composed of the Ni alloy. The layer to become the surface coat consists of the outer layer composed of $NiAl_3$ (+ Ni_2Al_3) and the inner layer composed of a high Al alloy phase containing Cr, Ni and alloying components formed by Al
diffusing treatment (refer to Fig. [[3]] 2). With high-temperature heating, the phase of the outer layer changes into a β phase (Ni-Al-Cr), then into a γ' phase (Ni_3Al (Cr)), while an α-Cr phase is formed and maintained in the inner layer. When the phase of the outer layer further changes into a γ phase (Ni (Cr, Al)), the α-Cr phase disappears. This phenomenon agrees with the phase diagram for a Ni-Cr-Al system shown in Fig. 1.

Please amend the paragraph beginning at page 9, line 23, with the following rewritten paragraph:

In the heat-resistant Ni-alloy composite having the inner layer and the outer layer, each element has a content distribution across the thickness of the surface coat portion as shown in Fig. [[2]] 3. Diffused Al before the generation of the inner layer is detected in the substrate, but the Al content in the inner layer is very low. When the heat-resistant Ni-alloy composite is left in a high-temperature oxidizing atmosphere for a long period of time, Ni diffuses from the substrate to

the outer layer. Thus, the Cr in the substrate surface is concentrated and the thickness of the inner layer composed of the α-Cr phase increases.

Please amend the paragraph beginning at page 10, line 10, with the following rewritten paragraph:

Therefore, the inner layer maintains a low Al content and the outer layer maintains an Al content of at least 25 atomic percent. The content distribution shown in Fig. [[2]] 3 is a result of the α-Cr phase in the inner layer functioning as a diffusion-barrier layer, and suppresses the diffusion of substrate components to the outer layer and the diffusion of Al from the outer layer to the substrate. After the passage of time, the phase of the outer layer changes from the β phase to the γ' phase, then γ phase. It is likely that the α-Cr phase disappears in the process of the change from the γ' phase to the γ phase.